

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

CYBIL FISHER,

Case No. 13-MC-0051 (PJS/JJG)

Plaintiff,

v.

ORDER

UNITED STATES OF AMERICA,
INTERNAL REVENUE SERVICE, and
JEFFREY HENCKE, Special Agent,

Defendants.

Cybil Fisher, pro se.

Olivia R. Hussey Scott, UNITED STATES DEPARTMENT OF JUSTICE – TAX DIVISION, for defendant United States of America.

Plaintiff Cybil Fisher filed this action seeking to quash a third-party summons from the Internal Revenue Service. This matter is before the Court on Fisher's objection to the October 8, 2013 Report and Recommendation ("R&R") of Magistrate Judge Jeanne J. Graham. Judge Graham recommends granting the government's motion to dismiss for lack of subject-matter jurisdiction. The Court has conducted a de novo review. *See* 28 U.S.C. § 636(b)(1); Fed. R. Civ. P. 72(b). Based on that review, the Court adopts the R&R.

ORDER

Based on the foregoing, and on all of the files, records, and proceedings herein, the Court OVERRULES Fisher's objection [ECF No. 19] and ADOPTS the October 8, 2013 R&R [ECF No. 18]. IT IS HEREBY ORDERED THAT:

1. Defendant's motion to dismiss for lack of jurisdiction [ECF No. 4] is GRANTED.
2. This action is DISMISSED WITHOUT PREJUDICE for lack of jurisdiction.

3. Plaintiff's motion to stay [ECF No. 16] is DENIED.

LET JUDGMENT BE ENTERED ACCORDINGLY.

Dated: November 12, 2013

s/Patrick J. Schiltz

Patrick J. Schiltz

United States District Judge